

**UTAH STATE TAX COMMISSION  
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on February 11, 2010.

**Proposed Rules or Change:**

**Rule Number:** R865-9I-7

**Title:** Change of Status as Resident or Nonresident Pursuant to Utah Code Ann. Section 59-10-120.

**Summary:** **The proposed amendment provides that income received as well as income earned while a part-year resident is subject to tax in Utah; updates statutory terminology.**

**The Public comment on this rule will end on 3/31/2010. This proposed rule was published in the Utah State Bulletin and posted on our website at [www.tax.utah.gov](http://www.tax.utah.gov).**

Public comments on this rule can be addressed to the attention of Commissioner Michael Cragun and emailed to [taxrules@utah.gov](mailto:taxrules@utah.gov), faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at [www.tax.utah.gov](http://www.tax.utah.gov). If you would like to receive notice of future rule items, email [clec@utah.gov](mailto:clec@utah.gov) with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at [www.tax.utah.gov](http://www.tax.utah.gov). The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

**Posted 2/16/2010**